



THE FOWWOS NEWS

Newsletter of **FRIENDS OF WEST WINDSOR OPEN SPACE**

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UNDERSTANDING WEST WINDSOR'S PROPERTY TAXES

West Windsor's \$0.07 per hundred open space tax provides funds for the purchase of land that would otherwise very likely be developed as single-family housing. Such development—currently the most lucrative for developers—is costly to the community because of the educational and other services it demands. Tax increases to support these services would far exceed the current, fixed open space tax.

The key, as many know, is the cost of education. The school tax is the largest portion of the tax all home owners pay. This year, of a total tax rate of \$4.11 per hundred, \$2.57, or 62.5 percent, is school tax. Only \$0.53 (12.9 percent) is municipal tax. Our local open space tax is less than 2 percent of the total! The school tax helps support a regional system of over 9,100 pupils, 5,300 of them from West Windsor. This year, the cost to West Windsor taxpayers to educate one West Windsor pupil is approximately \$12,800. This is based on the amount needed to support the West Windsor portion of the school tax levy, after revenue from other sources has been subtracted.

In its most recent study of school enrollments last year, the school board determined that the average new single-family home in West Windsor can be expected to generate 1.25 students. This conclusion is based on data from 56 residential developments, representing 89 percent of the single-family homes in West Windsor. That means that each new home should be expected to represent, *on average*, a school tax obligation of $1.25 \times \$12,800 = \$16,000$.

To education must be added the cost of municipal services. It has been estimated that each household in West Windsor costs the town-

OPEN SPACE TAX FACTS

In November 1998 West Windsor voters overwhelmingly approved the addition of five cents to the existing two-cents-per-hundred open space tax. The township began collecting the resulting seven-cent tax in August of 1999. Since that time, a total of nearly \$8.5 million has been collected. The amount collected in each of the five years since 1998 has steadily increased, with the figure for 2003 being just over \$1.8 million.

According to the referendum authorizing the tax, the township must use at least ninety percent of the amount collected toward the purchase of open space. The rest can be used for improvement or maintenance of that land. Including land acquired before the 1998 vote, using the first two cents of the tax, approximately 1,600 acres have

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ship roughly \$1,000 per year for police, fire, rescue squad, garbage and leaf collection, road maintenance, etc. Thus the total cost of services provided to the *average* new single-family home would be about $\$16,000 + \$1,000 = \$17,000$ per year.

This amount must be balanced by revenue raised from school and municipal taxes. If the tax paid to West Windsor by the owner of the average new single-family residence with 1.25 school children is below \$17,000 per year, that residence represents a tax liability to the community. This liability must be compensated for by raising the tax on *all* residences.

The market value of the hypothetical single-family home that would pay West Windsor taxes of \$17,000 can be estimated from the current tax rate and the assessment ratio. (The assessment ratio is the assessed value of a property divided by

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PLEASE DON'T FORGET TO RENEW YOUR MEMBERSHIP FOR 2004!

Friends Of West Windsor Open Space

P.O. Box 73 West Windsor New Jersey 08550 (609) 799-4868

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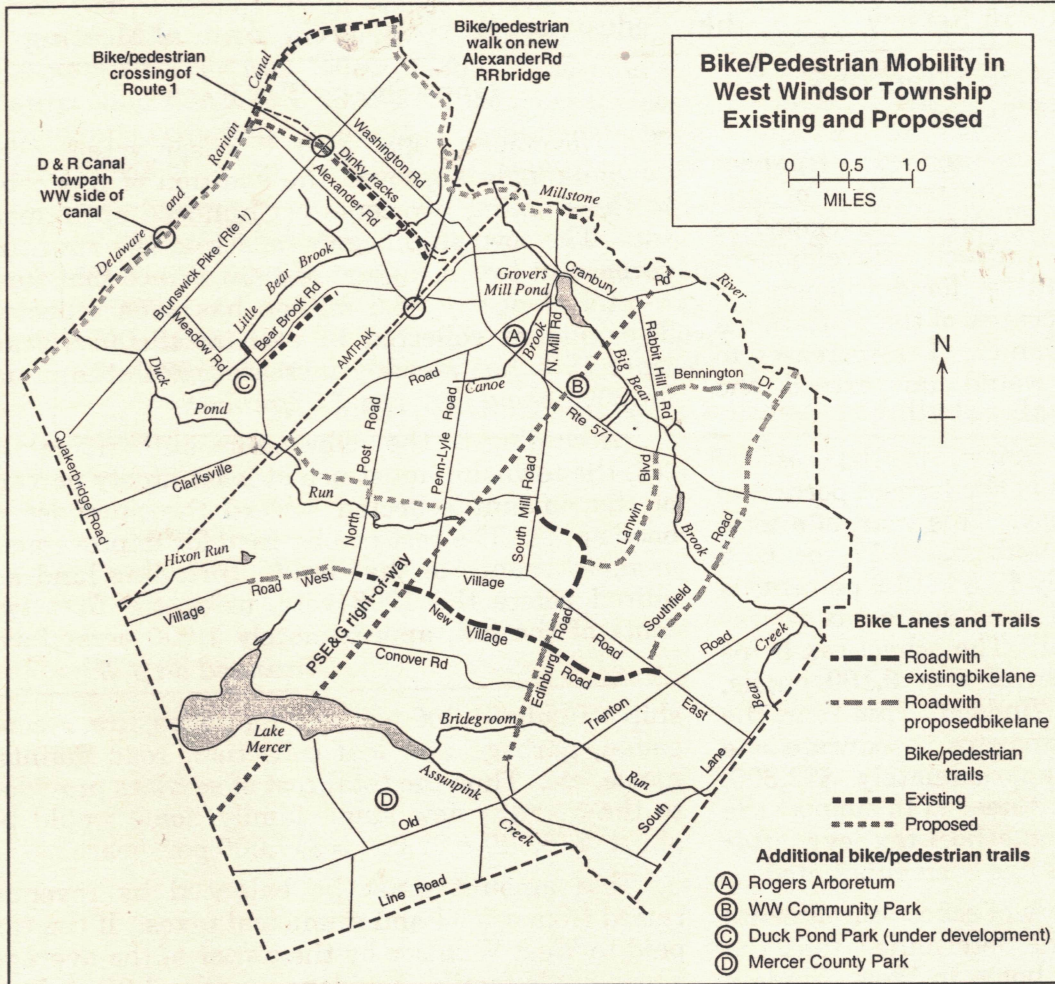
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In Memoriam

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 Ron Rogers (1929-1999)

E-mail: ek61@juno.com or FOWWOS@yahoo.com
 Web site: www.fowwos.org
 Meetings: First Tuesday at
 Town Hall, 7:30 p.m.

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major roads, trails on some of our most scenic open space properties, and the provision of public access to others.

Little by little it will become easier for pedestrians and bicyclists to get around in West Windsor without having to contend with the dangers of heavy traffic. Perhaps even more important, these improvements will make it possible for more residents to leave their cars at home when they make short shopping trips or go to catch their commuter train.

Another important factor, of course, is recreation. The planned improvements will enable more people to visit many of the beautiful features of West Windsor's remaining countryside such as the Millstone River and acres of unspoiled woodlands.

BICYCLE AND PEDESTRIAN MOBILITY: WHAT WE HAVE AND WHAT IS BEING PLANNED

Recent activities of the Mayor's Bicycle and Pedestrian Task Force have long-range implications for how some of our preserved open space properties will be used. Under the co-leadership of FOWWOS trustee Ken Carlson and member Ken Naglak, the task force has proposed several ways to improve the mobility and safety of bicyclists and pedestrians in the township. These include the addition of new bike lanes on several

Provisions for hikers and bikers in these areas will be designed to avoid environmental damage.

The map shows some of the suggested improvements and a number of features already in place. The task force has been successful in obtaining grants for several projects and has applied for funding for others. It is a task force goal to minimize the cost to the township of these improvements.

For more details contact Ken Carlson at 275-6355 or kecarlson@comcast.net.

PRESIDENT'S MESSAGE:

2003 IN REVIEW

With the assistance of FOWWOS, West Windsor made great strides in 2003 in its race to save open space. A total of 101 additional acres were preserved, bringing the grand total preserved since 1993 to nearly 1,600 acres. Our 2003 preservation successes have been important, in both the properties preserved and in the methods utilized.

FOWWOS also successfully encouraged the developer of the Baker farm on Old Trenton Road to set aside 114 of the site's 190 acres as open space, including land along Big Bear Brook. The developer will also donate \$1,000 for every housing unit they build on the site toward the cost of an environmental center. They expect to build approximately 150 units.

Across Old Trenton Road, close to the Hamilton Township border, the historic 80-acre Tindall farm was preserved. This was accomplished by purchasing the development rights to the farm through the state and county Farmland Preservation programs, and with the help of the dues and donations of FOWWOS members. Unique about this preservation is the public access easement that connects this farm with open space in Hamilton and Washington Townships.

FOWWOS members should also be proud of helping to preserve the 22-acre tract on the Millstone River along the path once taken by George Washington and his troops during our struggle for independence. FOWWOS also helped obtain funding to establish low-impact trails along this historic corridor.

Finally, we have continued to follow the work of the Mayor's Open Space Utilization Task Force, which is charged with recommending how to use many of our open space properties. ☺

KEVIN APPELGET APPOINTED NEW TRUSTEE AT ANNUAL MEETING

The FOWWOS Board of Trustees has appointed Kevin Appelget as trustee to succeed George Levin, who resigned last fall. Appelget had been appointed to serve for the remainder of Levin's unexpired term, and, at the FOWWOS annual meeting on February 3, he was reappointed to serve a full three-year term until February 28, 2007.

Kevin Appelget is a lifelong resident of West Windsor and has been active in community affairs, including membership on the Environmental Commission. He graduated from West Windsor-Plainsboro High School South and Clemson University, where he majored in biology and envi-

Open Space Tax Facts, cont.

been preserved. This is about 64 percent of the acreage in the list of 99 properties considered as candidates for preservation.

The total cost to preserve the 1,600 acres has been approximately \$30.8 million, or less than \$20,000 per acre. Considering the fact that building lots typically sell for several times that on a per-acre basis, the money has been well spent. Furthermore, the ecological and quality-of-life benefits of saving the open space are significant.

West Windsor's preservation program is based on the state plan whereby New Jersey reimburses communities for 50 percent of the cost. The county reimburses another 15 percent, leaving the township's obligation at 35 percent. This plan is the basis for the acquisition of over half the 41 properties preserved to date. Others have been preserved through outright purchase by the state or county. In some cases, only the development rights have been purchased.

Reimbursements by the state and county are not available at the time of the sale, nor are they automatic. Although they are applied for before the sale, the township must have sufficient funds from other sources to cover the full cost at closing. Since the amount collected through its own open space tax is unlikely to be sufficient, the township must borrow the funds, through either temporary financing or the sale of bonds. The tax is then used to retire the resulting debt.

As an early participant in the preservation program, West Windsor has been fortunate in its receipt of reimbursements. To date, the county has provided over \$2.6 million, or nearly all, of its obligation, while the state has reimbursed over \$11.6 million, with another \$5.4 million having been approved but not yet received.

It is clear that the West Windsor open space tax has paid substantial dividends in reducing the rate of growth of costly single-family homes in the township. It will be an important source of funds in the future to purchase as much as possible of the acreage remaining on the open space list. ☺

ronmental science. He is an environmental consultant with the engineering firm Schoor-DePalma of Manalapan. His sister Kristin is a member of the West Windsor Township Council.

In other action at the annual meeting, trustees Alison Miller, Harley Pickens, John Sabino, and Dick Snedeker were reappointed for new three-year terms. Also, the sitting officers and legal counsel Bob Kenny were all reappointed for the coming year. One seat on the Board of Trustees remains vacant. ☺

Understanding West Windsor's . . . , cont.

its market value. The current assessment ratio in West Windsor is 0.65.) Taking into account both the West Windsor and county portions of the real estate tax, a home that pays \$17,000 in school and township taxes would pay a total tax of about \$22,000 per year. The assessed value of such a home is calculated to be approximately \$535,000. Its market value would be \$824,000. This is the value of a new home having the expected average number of pupils (1.25) that just meets the cost of educational and municipal services through the taxes it pays. Clearly, the taxes paid on a home of that value with more than 1.25 pupils would fail to meet that cost by a wide margin. It is safe to say that the majority of homes in West Windsor—especially those in older developments—have assessed values well below \$535,000, so it is not surprising that many homes do not meet the cost-matching criterion. (Note that assessments have not changed since 1993.) Even though homes

without any pupils obviously contribute more than their share, actual data for recent years show their effect to be outweighed by those that do not.

With these facts in mind, it is easy to see that if future tax increases are to be minimized, the building of more single-family homes is not desirable. This realization led to earlier efforts by the township to limit future residential growth. These included a short-lived building moratorium, a proposed timed-growth ordinance, and the down-zoning of remaining residential acreage. Finally, it became clear that the most effective way to reduce new residential housing was for the township itself to buy residentially-zoned property to prevent its development. The state and county supported the idea in the form of substantial reimbursements of the cost, and township voters established the open space tax to provide West Windsor's share. There is little doubt that this approach has been successful and that we should continue to take advantage of its benefits. ☺

To join FOWWOS

Send name and address to:

FOWWOS
P.O. Box 73
West Windsor, NJ 08550

Enclose dues check made out to FOWWOS for one of the following memberships:

Regular (family)	\$25.00 per year
Silver	\$50.00 " "
Gold	\$75.00 " "

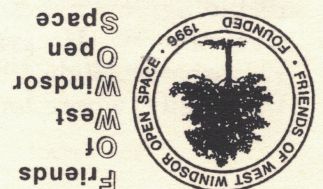
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